NEW HIRE REPORTING FORMS

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Emp	loye	's Se	ecti	on

Employe's Name (last, first, middle initial	Soc	ial Security Number		Date of Birth
Employe's address (number and street)		State	Zip Code	
Single Married Married, but withhold at higher Single rate	e. Note: If marrie	ed, but legally separated, check the	Single box.	Date of Hire
FIGURE YOUR TOTAL WITHHOLDING EXEMPTIONS BELOW Complete Lines 1 through 3 only if your Wisconsin exemptions are	different than y	•		
(a) Exemption for yourself – enter 1				
(b) Exemption for your spouse – enter 1				-
(c) Exemption(s) for dependent(s) - you are entitled to cla	aim an exemptio	on for each dependent		
(d) Total – add lines (a) through (c)				
2. Additional amount per pay period you want deducted (if you	ur employer agr	ees)		
3. I claim complete exemption from withholding (see instructio	ns). Enter "Exe	empt"		
I CERTIFY that the number of withholding exemptions claimed on this certification withholding, I certify that I incurred no liability for Wisconsin income tax for I				

(Signed)

EMPLOYE INSTRUCTIONS:

· WHO MUST FILE:

(Date Signed)

Every employe is required to file a completed Form WT-4 with each of his or her employers unless the employe claims the same number of withholding exemptions for Wisconsin withholding tax purpose. Form WT-4 (or federal Form W-4 if a Form WT-4 is, not filled) will be used by your employer to determine the amount of Wisconsin income tax to be withheld from your paychecks. If you have more than one employer, you should claim a smaller number or no exemptions on each Form WT-4 filed with employers other than your principal employer so that the total amount withheld will be closer to your actual income tax liability.

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Your employer may also require you to complete this form to report your hiring to the Department of Workforce Development.

You may file a new Form WT-4 any time you wish to change the amount of withholding from your paychecks, providing the number of exemptions you claim does not exceed the number you are entitled to claim.

· UNDER WITHHOLDING

If sufficient tax is not withheld from your wages, you may incur additional interest charges under the tax laws. In general, 90% of the net tax shown on your income tax return should be withheld.

OVER WITHHOLDING:

If you are using Form WT-4 to claim the maximum number of exemptions to which you are entitled and your withholding exceeds your expected income tax liability, you may use Form WT-44 to minimize the over withholding.

. WHEN TO FILE IF YOUR EXEMPTIONS CHANGE:

You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES.

You may file a new certificate at any time if the number of your exemptions IN-CREASES.

HOW TO COMPLETE FORM WT-4

Clearly print your full name (last, first, middle initial), address, social security number and date of birth.

LINE

(a)-(c) Number of exemptions — Do not claim more than the correct number of exemptions. If you expect to owe more income tax for the year than will be withheld if you claim every exemption to which you are entitled, you may increase your withholding by claiming a smaller number of exemptions on lines 1(a)-(c) or you may enter into an agreement with your employer to have additional amounts withheld (see instruction for line 2).

(c) Dependents — Those persons who qualify as your dependents for federal income tax purposes may also be claimed as dependents for Wisconsin purposes. The term "dependents" does not include you or your spouse. Indicate the number of dependents that you are claiming in the space provided.

• LINE 2:

Additional withholding — If you have claimed "zero" exemptions on line 1, but still expect to have a balance due on your tax return for the year, you may wish to request your employer to withhold an additional amount of tax for each pay period. If your employer agrees to this additional withholding, enter the additional amount you want deducted from each of your paychecks on line 2.

• LINE 3

Exemption from withholding — You may claim exemption from withholding of Wisconsin income tax if you had no liability for income tax for last year, and you anticipate that you will incur no liability for income tax for this year. You may not claim exemption if your return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Wisconsin income tax from your wages.

Visconsin income tax from your wages.

You must revoke this exemption (1) within 10 days from the time you anticipate you will incur income tax liability for the year or (2) on or before December 1 if you anticipate you will incur Wisconsin income tax liabilities for the next year. If you want to stop or are required to revoke this exemption, you must file a new Form WT-4 with your employer showing the number of withholding exemption you are entitled to claim. This certificate for exemption from withholding will expire on April 30 of next year unless a new Form WT-4 is filed before that date.

Employer's Section

Employer's Name		Federal Empl	oyer ID Number
Employer's payroll address (number and street)	City	State	Zip Code

EMPLOYER INSTRUCTIONS for Department of Revenue:

- If you do not have a Federal Employer Identification Number (FEIN), contact the Internal Revenue Service to obtain a FEIN.
- If the employe has claimed more than 10 exemptions OR has claimed complete exemption from withholding and earns more than \$200.00 a week or is believed to have claimed more exemptions than he or she is entitled to, mail a copy of this certificate to: Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708 or fax (608)-267-0834.
- Keep a copy of this certificate with your records. If you have questions about the Department of Revenue requirements, call (608) 266-8646.

EMPLOYER INSTRUCTIONS for New Hire Reporting:

- This report contains the required information for reporting New Hire to Wisconsin, effective 1-1-98. Mail the original form to the Department of Workforce Development at the address printed on the reverse side, or fax toll free to 1-800-277-8075.
- If you are reporting New Hires electronically, you do not need to forward a copy of this report to Department of Workforce Development.
- If you have questions about New Hire requirements, call toll free (888) 300-HIRE (888-300-4473).

WISCONSIN DEPARTMENT OF REVENUE

Form W-4 (2004)

Purpose. Complete Form W-4 so that your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2004 expires February 16, 2005. See Pub. 505, Tax Withholding and Estimated Tax.

Note: You cannot claim exemption from with-

Note: You cannot claim exemption from with-holding if: (a) your income exceeds \$800 and includes more than \$250 of unearned income (e.g., interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, com-plete the Personal Allowances Worksheet below. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, certain credits, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

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Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line E below.

Tax credits. You can take projected tax credits.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the Personal Allowances Worksheet below. See Pub. 919, How Do I Adjust My Tax Withholding? for information on converting your other credits into withholding allowances.

Nonwage income, If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accused. rate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Nonresident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2004. See Pub. 919, especially if your earnings exceed \$125,000 (Single) or \$175,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 to initiate a name change and obtain a social security card show

Personal Allowances Worksheet (Keep for your records.) A Enter "1" for yourself if no one else can claim you as a dependent. • You are single and have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages for the total of both) are \$1,000 or less. • Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) • Con Enter number of dependents (other than your spouse or yourself) you will claim on your tax return. • De Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) • Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit. • If you to include child support payments. See Pub. \$30, Child and Dependent Care Expenses, for details.) • If your total income will be between \$52,000 (877,000 if married), enter "2" for each eligible child. • If you total income will be between \$52,000 and \$84,000 (\$77,000 and \$119,000 if married), enter "1" for each eligible child. • If you total income will be between \$52,000 and \$84,000 (\$77,000 and \$119,000 if married), enter "1" for each eligible child. • If you total income will be between \$52,000 and \$84,000 (\$77,000 and \$119,000 if married), enter "1" for each eligible child. • If you total income will be between \$52,000 and \$84,000 (\$77,000 and \$119,000 if married), enter "1" for each eligible child. • If you total income will be between \$52,000 and \$84,000 (\$77,000 and \$119,000 if married), enter "1" for each eligible child. • If you total income will be between \$52,000 and \$84,000 (\$77,000 and \$119,000 if married), enter "1" for each eligible child. • If you total income will be above situations adjustments too income and want to reduce your withholding, see the Deduction of the your separation of the seed of the your separation of the your separation and yo							
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• If you have more than one job or are married and you and your spouse both work and the combined earnings from all job worksheets that apply. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all job exceed \$35,000 (\$25,000 if married) see the Two-Earner/Two-Job Worksheet on page 2 to avoid having too little tax withheld partners of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. Cut here and give Form W-4 to your employer. Keep the top part for your records. Employee's Withholding Allowance Certificate ▶ Your employer must send a copy of this form to the IRS if: (a) you claim more than 10 allowances or (b) you claim "Exempt" and your wages are normally more than \$200 per week. 1 Type or print your first name and middle initial Last name 2 Your social security number A If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. ▶ Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) A If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. ▶ I claim exemption from withholding for 2004, and I certify that I meet both of the following conditions for exemption: Last year I had a right to a refund of all Federal income tax withheld because I had no tax liability and This year I expect a refund of all Federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here		or decarded,		income and w	ant to reduce you	r withholding, set	e the Deductio
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Employee's Withholding Allowance Certificate Your employer must send a copy of this form to the IRS if: (a) you claim more than 10 allowances or (b) you claim "Exempt" and your wages are normally more than \$200 per week. Type or print your first name and middle initial Last name Last name 2 Your social security number Home address (number and street or rural route) 3 Single Married, but legally separated, or spouse is a norresident alien, check the "Single rate Note: If married, but legally separated or spouse is a norresident alien, check the "Single rate Note: If married, but legally separated or spouse is a norresident alien, check the "Single rate Note: If married, but legally separated or spouse is a norresident alien, check the "Single rate Note: If married, but legally separated or spouse is a norresident alien, check the "Single rate Note: If married, but legally separated or spouse is a norresident alien, check the "Single rate Note: If married, but legally separated or spouse is a norresident alien, check the "Single rate Note: If married, but legally separated or spouse is a norresident alien, check the "Single rate Note: If married, but legally separated or spouse is a norresident alien, check the "Single rate Note: If married, but legally separated or spouse is a norresident alien, check the "Single rate Note: If married, but legally spouses is a norresident alien, check the "Single rate Note: If married, but withhold at higher Single rate Note: If married, but withhold at higher Single rate Note: If married, but withhold and in the spouse is a norresident alien, check the "Single rate Note: If married, but withhold in the spouse is a norresident alien, check the "Single rate Note: If married, but withhold and in the spouse is a norresident alien, check the "Single rate Note: If married, but legally spouses is a norresident alien, check the "Single rate Note: If married, but legally spouses is a norresident alien, check the "Single rate Note: If married but legally spouses is a norresident a		If neither of the above	situations applies, stop I	nere and enter t	he number from I	ine H on line 5 of	Form W-4 belo
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Form W-4 (2004)	Page

FORITI	VV-4 (2004)								Page 4
			Deduct	tions and Adjus	tments Workshe	et			
Note 1	Enter an esti charitable co	orksheet only if you pi imate of your 2004 it intributions, state and	emized dedu l local taxes,	uctions. These inclu medical expenses	ide qualifying home in excess of 7.5% of	mortgage in f your incom	terest, e, and	your 20	004 tax return.
	is over \$142,	is deductions. (For 20, 700 (\$71,350 if marri	ed filing sep	arately). See Works				\$	
2	Enter: \$	9,700 if married filing 7,150 if head of hous 4,850 if single		alifying widow(er)	}		2	\$	
	l s	4,850 if married filing	separately		}				
3	Subtract line	2 from line 1. If line	2 is greater	than line 1, enter "-	0-"		3	\$	
4	Enter an estima	te of your 2004 adjustmen	its to income, in	cluding alimony, deduc	tible IRA contributions, ar	nd student loan	interest 4	\$	
5	Add lines 3 a	and 4 and enter the t	otal. (Include	any amount for cr	edits from Workshee	et 7 in Pub. 9	919) . 5	\$	
6	Enter an esti	mate of your 2004 no	onwage incor	ne (such as divider	nds or interest)		6	\$	
7	Subtract line	6 from line 5. Enter	the result, bu	ut not less than "-0	-"		7	\$	
8		mount on line 7 by \$3			, ,				
9		mber from the Perso							
10		and 9 and enter the to al on line 1 below. O	therwise, sto	p here and enter t	his total on Form W-	4, line 5, pag	ge 1 . 10		
		Two-Earner/	Two-Job V	Vorksheet (See	Two earners/two	jobs on p	age 1.)		
Note	: Use this w	orksheet only if the in	nstructions u	nder line H on page	e 1 direct you here.				
1	Enter the number	oer from line H, page 1 (or from line 10	above if you used the	Deductions and Adju	stments Work	(sheet) 1		
2	Find the num	nber in Table 1 below	that applies	to the LOWEST p	aying job and enter i	t here	2		
3	If line 1 is m	ore than or equal to	line 2, subt	ract line 2 from line	e 1. Enter the result	here (if zero,	enter		
	"-0-") and or	Form W-4, line 5, pa	age 1. Do no	t use the rest of th	is worksheet		3		
Note		s less than line 2, e			, ,	lines 4–9 be	low to		
	calculate t	the additional withhol	ding amount	necessary to avoid	a year-end tax bill.				
4		mber from line 2 of th							
5		mber from line 1 of th			5 .				
6							6	\$	
7		ount in Table 2 below		,	, ,,			\$	
8		7 by line 6 and enter						Ψ	
9		by the number of pareks and you complete							
		This is the addition						\$	
_					vo-Job Workshe				
		Married Filing Join			Married Filing Join			All O	thers
	es from HIGHEST g job are—	AND, wages from LOWEST paying job are	Enter on line 2 above	If wages from HIGHEST paying job are—	AND, wages from LOWEST paying job are	Enter on line 2 above	If wages from to paying job are-		Enter on line 2 above
\$0	- \$40,000	\$0 - \$4,000 4,001 - 8,000	0	\$40,001 and over	31,001 - 38,000 38,001 - 44,000	6 7	\$0 - \$6 6,001 - 11		0

	Table 1: Two-Earner/Two-Job Worksheet							
Married Filing Jointly			Married Filing Jointly			All Others		
If wages from HIGHEST paying job are—	AND, wages from LOWEST paying job are	Enter on line 2 above	If wages from HIGHEST paying job are—	AND, wages from LOWEST paying job are	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	
\$0 - \$40,000	\$0 - \$4,000 4,001 - 8,000 8,001 - 17,000 17,001 and over	0 1 2 3	\$40,001 and over	31,001 - 38,000 38,001 - 44,000 44,001 - 50,000 50,001 - 55,000 55,001 - 65,000	6 7 8 9	\$0 - \$6,000 6,001 - 11,000 11,001 - 18,000 18,001 - 25,000 25,001 - 31,000	0 1 2 3	
\$40,001 and over	\$0 - \$4,000 4,001 - 8,000 8,001 - 15,000 15,001 - 22,000 22,001 - 25,000 25,001 - 31,000	0 1 2 3 4 5		65,001 - 75,000 75,001 - 85,000 85,001 - 100,000 100,001 - 115,000 115,001 and over	10 11 12 13 14 15	31,001 - 44,000 44,001 - 55,000 55,001 - 70,000 70,001 - 80,000 80,001 - 100,000 100,001 and over	5 6 7 8 9	

Table 2: Two-Earner/Two-Job Worksheet Married Filing Jointly All Others If wages from HIGHEST if wages from HIGHEST Enter on line 7 above Enter on paying job areline 7 above paying job are-\$0 - \$30,000 30,001 - 70,000 70,001 - 140,000 140,001 - 320,000 \$0 - \$60,000 60,001 - 110,000 110,001 - 150,000 150,001 - 270,000 \$470 \$470 780 870 780 870 1,020 1.020 270,001 and over 1,090 320,001 and over 1.090

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